DETAILED ACTION

This Office Action is in response to an RCE filed on 3/15/2006.

Currently, claims 1-3 and 13-15 are pending. Claims 4-12 have been withdrawn from consideration.

Election/Restrictions

1. This application is in condition for allowance except for the presence of claims 4-12 directed to a method that is non-elected without traverse. Accordingly, claims 4-12 have been cancelled.

Allowable Subject Matter

- 2. Claims 1-3 and 13-15 are allowed.
- 3. The following is an examiner's statement of reasons for allowance: the prior art, either singly or in combination fails to anticipate or render obvious, the limitations of:

...a third step for etching the insulating film using an etching mask having a window pattern having at least two openings in such a manner that the openings corresponding to the window pattern are formed in the first region; and

a fourth step for polishing off the insulating film remaining on the semiconductor substrate, as required by claim 1; and

... a third step for etching the insulating film using an etching mask having a single opening pattern and a lattice window pattern in such a manner that a single opening corresponding to the single opening pattern is formed in the first region and

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lattice openings corresponding to the lattice window pattern are formed in the second region, as required by claim 2.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

Conclusion

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Walter L. Lindsay, Jr. whose telephone number is (571) 272-1674. The examiner can normally be reached on Monday-Thursday.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Michael S. Lebentritt can be reached on (571) 272-1873. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

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Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see http://pair-direct.uspto.gov. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

Walter L. Lindsay, Jr. Primary Examiner Art Unit 2812

May 22 2006